

**INDIANA PROPERTY TAX BENEFITS**

State Form 51781 (R /1-05)

(THIS FORM MUST BE PRINTED ON GOLD OR YELLOW PAPER)

Listed below are certain deductions and credits available for property taxes on real property in Indiana. Taxpayers may claim these benefits by filing an application with the Auditor in the County where the real estate is situated. A new application must be filed whenever a loan on real estate is refinanced. Applications filed by May 10 will be effective for taxes payable in the following year. For mobile and manufactured homes that are not assessed as real property, these applications must be filed by March 2. **However, those properties that are sold after March 1 and/or the deed filed after March 1 will receive a one year delay in the application of the deduction.** See reverse side for details on how to apply. For additional information on these and other benefits, please consult Indiana Code 6-1.1-12 and 6-1.1-20.9.

DEDUCTION	AMOUNT	ELIGIBILITY REQUIREMENT	COMBINE WITH
Mortgage (6-1.1-12-1b)	3,000	1) residing on real property located in Indiana. Includes mobile and manufactured homes; and 2) must have owned real estate by March 1 of the current property tax year	All
Homestead Credit (6-1.1-20.9)*	20% of net tax bill	1) residing on real property located in Indiana, including mobile and manufactured homes; 2) not exceeding one acre; and 3) must have owned real estate by March 1 of the current property tax year	All
Standard Deduction (6-1.1-12-37(b))	35,000	1) residing on real estate, including mobile and manufactured homes; 2) not exceeding one acre; and 3) must have owned real estate by March 1 of the current property tax year	All
Over 65 (6-1.1-12-9)	12,480	1) residing on the real estate, includes mobile and manufactured homes; 2) at least 65 by December 31, 2003; 3) combined adjusted gross income not exceeding \$25,000; 4) one year of ownership prior to March 1 of the current property tax year 5) assessed property value not exceeding \$144,000; and 6) claiming no other deductions, except for the Mortgage or Homestead Deductions. 7) Also surviving spouse at least 60 years of age may file.	Items #1, #2 and #3 Only.
Blind (6-1.1-12-11;12(b))	12,480	1) residing on the real estate, including mobile and manufactured homes; 2) blind or disabled; 3) taxable gross income not exceeding \$17,000; and 4) must have owned real estate by March 1 of the current property tax year	All Except Item #4.
Disabled (6-1.1-12-11)	12,480	1) residing on the real estate, including mobile and manufactured homes; 2) blind or disabled; 3) taxable gross income not exceeding \$17,000; and 4) must have owned real estate by March 1 of the current property tax year	All Except Item #4.
Vet Tot. Disability *(6-1.1-12-14;15(b))**	12,480	1) owns real and/or personal property in Indiana; 2) serving in U.S. military service for at least 90 days, or spouse of same; 3) honorable discharge; 4) either totally disabled or at least age 62 and disability of at least 10%; 5) written evidence of the disability; 6) assessed value of real and personal property combined is not greater than \$113,000; and 7) must have owned real estate by March 1 of the current property tax year	All Except Item #4.
Vet Part Disability (Service Connected) *(6-1.1-12-13;15(b))**	24,960	1) owns real and/or personal property in Indiana; 2) serving in U.S. military in a war, or spouse of same; 3) honorable discharge; 4) service-connected disability of at least 10%; 5) written evidence of the disability; and 6) not claiming the Deduction for Surviving Spouses of WWI Veterans. 7) must have owned real estate by March 1 of the current property tax year	All Except Item #4 & Item #10.
Veteran World War I* (6-1.1-12-17.4)**	18,720	1) resides on real estate unless in a nursing home or hospital, includes mobile and manufactured homes; 2) being a veteran of World War I; 3) assessed real property value not exceeding \$163,000; and 4) owning the real estate for at least one year prior to March 1 of the current assessment year	All Except Item #4.
Spouse Veteran World War I * (6-1.1-12-16;17(b))**	18,720	1) owns real and/or personal property in Indiana; 2) spouse of deceased person serving in the U.S. military before November 12, 1918; 3) honorable discharge; and 4) not claiming the Deduction for Disabled Veterans or Surviving Spouses. 5) must have owned real estate by March 1 of the current property tax year	Items #1, #2, #3, #5, #6 or #7

Solar Energy Heating or Cooling Systems (6-1.1-12-26)-owner of real property or mobile home equipped with solar energy heating and cooling system is entitled to a deduction in the amount which is equal to the remainder of system included minus the assessed value of the real property or mobile home without the system.

Wind Power Device (6-1.1-12-29)-owner of real property or mobile home equipped with wind power system is entitled to a deduction in the amount which is equal to the remainder of system included minus the assessed value of the real property or mobile home without the system.

Hydroelectric Power Device(6-1.1-12-33)- owner of real property or mobile home equipped with a hydroelectric power system is entitled to a deduction which is equal to the remainder of system included minus the assessed value of the real property or mobile home without the system.

Geothermal Device (6-1.1-12-34)-owner of real property or mobile home which has a geothermal system is entitled to a deduction in the amount which is equal to the remainder of the system minus the assessed value of the real property or mobile home without the system.

* Depending on your county, you may also be entitled to receive a County Homestead Credit on your residence. Please consult with your County Auditor.

** Can be applied as Excise Tax Credit on either the motor vehicle excise tax (IC 6-6-5-5) or the aircraft license tax (IC 6-6-6.5).

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DEDUCTION	**FORMS and PROOF REQUIRED TO VERIFY
Mortgage (6-1.1-12-1b)	None, Previous Tax Bill will facilitate filing.
Homestead Credit (6-1.1-20.9)*	Form HC10 and Previous Tax Bill will facilitate filing.
Standard Deduction (6-1.1-12-37(b))	Form HC10 and Previous Tax Bill will facilitate filing.
Over 65 (6.1.1-12-9)	1040 Form For the Current Assessment Year For Applicant & Spouse or Applicant & All Co-Owners
Blind (6-1.1-12-11; 12(b))	State Form 43708 and Proof of Blindness.
Disabled (6-1.1-12-11)	State Form 43710 and Proof of Disability.
Vet Tot. Disability * (6-1.1-12-14;15(b))	****VA Form 20-5455 Code 1 In Item #15 or Pension Certificate or Award of Compensation or Letter of Disability.
Vet Part Disability (Service Connected) * (6-1.1-12-13; 15(b))	****VA Form 20-5455 Code 2 In Item #15 or Pension Certificate or Award of Compensation or Letter of Disability.
Veteran World War I * (6-1.1-12-17.4)	State Form 12662 and Discharge Papers
Spouse Veteran World War I * (6-1.1-12-16; 17(b))	State Form 12662 and Discharge Papers
Solar, Wind, Hydroelectric, and Geothermal Systems (6-1.1-12-26;29;33;34)	Form SES

Specific deduction claim forms are available from the county auditor or on the Indiana Department of Local Government Finance's website: <http://www.in.gov/icpr/webfile/formsdiv/dlgef.html>

By signing below, customer acknowledges receipt of the Indiana Tax Benefits form

Customer Verification Signature	Please print name	Date